

**Danielle Frank**  
31 Washington Street *REC'D OCT 10 AM 11:16*  
Apartment 15  
Brooklyn, New York 11201 *US DISTRICT COURT*

October 9, 2023

Honorable Judge Laurie Selber Silverstein  
824 North Market Street  
6th Floor  
Wilmington, Delaware 19801

**Re:** Case No. 23-11385-LSS, In re: The Mitchell Gold Co., LLC, *et al.*  
(collectively, "Debtor")

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Your Honor:

I am sending this letter in connection with the above-captioned case, as I believe I should have (a) been included in the *List of Creditors* filed September 20, 2023 [D.I. 90]; and (b) received *Notice of Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Honor Certain Customer Practices and Authorize Developing the Merchandise Retrieval Process, (II) After Title is Determined, Granting Limited Relief From the Automatic Stay, and (III) Granting Related Relief* filed September 15, 2023 [D.I. 76].

On February 25, 2023, I placed an order (the "Original Order"), and paid in full, for four (4) items of furniture in person at Debtor's store, located at 210 Lafayette Street, New York, New York ("Debtor's New York Store") (see attached Exhibit A with order confirmation (the "Original Order Invoice")). The four (4) items of furniture were all part of one (1) sectional sofa (the "Sofa"). (Please note that my address on the Original Order Invoice is incorrect and I called Debtor's New York Store to fix it.)

On May 1, 2023, all four (4) items of furniture were delivered to me; however, two (2) of the four (4) items received were incorrect. I reported this to Debtor the same day via email (see attached Exhibit B correspondence with Debtor regarding incorrect items).

On May 7, 2023, Debtor processed an exchange order (the "Exchange Order") to replace the two (2) incorrect items (the "Replacement Items") (see attached Exhibit C with exchange order confirmation (the "Exchange Order Invoice")). (Please note that my address on the invoice is incorrect and I called Debtor's New York Store to fix it.)

I followed-up in person at Debtor's New York Store and multiple times over the phone regarding the status of the Exchange Order. I was told at the time by employees of the Debtor that the Exchange Order was estimated to be completed in July.

On or about August 17, 2023, I called Debtor's New York Store again and was told the Replacement Items were ready to be shipped the following week. When I had not been contacted regarding scheduling a delivery, I again called Debtor's New York Store on September 12, 2023, and September 14, 2023, but my calls went straight to voicemail each time. It was then when I found out that the Debtor had filed for bankruptcy and Debtor's New York Store had been closed.

Based on my conversations with employees of Debtor, I believe the Replacement Items constitute Finished Products. By relying on the promises from Debtor that I would receive (a) the Sofa, and, (b) subsequently, the Replacement Items, I have incurred additional costs (collectively, "Additional Costs") for (i) removing furniture which the sofa was intended to replace, and (ii) new furniture based on the estimated delivery date, dimensions and design of the Sofa.

In order to be made whole on the cost of the Replacement Items and to mitigate Additional Costs, (a) I should be added to the list of creditors and have the opportunity to elect to have my Finished Products delivered and, if a condition to delivery, pay for the delivery costs; and (b) if a merchandise retrieval process is not approved or the Replacement Items do not constitute Finished Product and Debtor does not otherwise fulfill the Exchange Order, I hereby request a refund in full of the entire Original Order, in the aggregate amount set forth in the Original Order Invoice.

As a creditor, and more specifically, a Customer, I hereby request that all applicable notices and other documents in which notice is required to be delivered to me under the applicable laws, rules and/or procedures, be sent to me at the address set forth above or to my email or phone number which is in Debtor's records (and have been redacted from the Original Order Invoice and Exchange Order Invoice attached as Exhibits to this letter for purposes of this public filing).

Respectfully submitted,

By: /s/ Danielle Frank  
Danielle Frank

cc (by email): Morris, Nichols, Arsh & Tunnell LLP  
Robert J. Dehney (rdehney@morrisnichols.com)  
Andrew R. Remming (aremming@morrisnichols.com)  
Daniel B. Butz (dbutz@morrisnichols.com)  
Tamara K. Mann (tmann@morrisnichols.com)  
Evanthea Hammer (ehammer@morrisnichols.com)

Rayburn Cooper & Durham, P.A.  
C. Richard Rayburn Jr. (rrayburn@rcdlaw.net)  
John R. Miller, Jr. (jmiller@rcdlaw.net)  
Matthew L. Tomsic (mtomsic@rcdlaw.net)  
Ashley B. Oldfield (aoldfield@rcdlaw.net)

Epiq Corporate Restructuring, LLC  
mgbwinfo@epiqglobal.com

Exhibit A

Original Order Invoice

**Mitchell Gold  
+Bob Williams**

 210 LAFAYETTE STREET  
 NEW YORK NY 10012  
 212 431-2575

Sales Order	
3011350410	
Estimated Date	Document Date
As Soon As Possible	02/25/23

Sold To		Ship To	
Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003		Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003	
Home: Cell:			
	Terms	Sales Associate	Customer #
	SEE BELOW	AGNY	3011350409
Printed: 02/25/23 11:40AM			
D - Delivery	8/10 PRODUCTION 2-3 WEEK DELIVERY TIME		

<https://r.mgbw.com/CustomerAccount/OrderPayment/MzAxMTM1MDQxMA==>

Ln#	Item	Description	Order	Price	Amount
1	2214-085-R-T BRAND: MTO	GISELLE RIGHT ARM CHAIR  30% BUILDER PROGRAM DISCOUNT	1	RETAIL PRICE:  YOUR PRICE:	\$3,561.00  \$2,492.70
		Base Cover: 104820 - 13 - BERBER-DUNE Cushion Fill: SIG - SIGNATURE POLY			
2	2214-095T BRAND: MTO	GISELLE ARMLESS CHAIR  30% BUILDER PROGRAM DISCOUNT	2	RETAIL PRICE:  YOUR PRICE:	\$3,028.00  \$4,239.20
		Base Cover: 104820 - 13 - BERBER-DUNE Cushion Fill: SIG - SIGNATURE POLY			
3	2214-085-L-T BRAND: MTO	GISELLE LEFT ARM CHAIR  30% BUILDER PROGRAM DISCOUNT	1	RETAIL PRICE:  YOUR PRICE:	\$3,561.00  \$2,492.70
		Base Cover: 104820 - 13 - BERBER-DUNE Cushion Fill: SIG - SIGNATURE POLY			

**Mitchell Gold  
+Bob Williams**

210 LAFAYETTE STREET  
NEW YORK NY 10012  
212 431-2575

Sales Order	
3011350410	
Estimated Date	Document Date
As Soon As Possible	02/25/23

Sold To
Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003

Ship To
Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003
Home: Cell:

	Terms	Sales Associate	Customer #	Store
	SEE BELOW	AGNY	3011350409	301
<b>Printed: 02/25/23 11:40AM</b>				
D - Delivery	8/10 PRODUCTION 2-3 WEEK DELIVERY TIME			

<https://r.mgbw.com/CustomerAccount/OrderPayment/MzAxMTM1MDQxMA==>

Ln#	Item	Description	Order	Price	Amount
4	61-PRFU-0094-PREML1	WP PREMIUM FURNITURE W/PWR 5YR BRAND: 1000	4	RETAIL PRICE: \$219.75  NET EXT PRICE: \$879.00	

Merchandise:	\$10,103.60
Tax:	\$896.71
<b>Total Sales Order:</b>	<b>\$11,000.31</b>

**Total Comfort Club Savings: \$0**

Amount Paid: AMERICAN EXPRESS 02/25/23	\$-11,000.31
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Financed By:  
Finance Plan:  
Account:  
Auth:

**Mitchell Gold  
+Bob Williams**

210 LAFAYETTE STREET  
NEW YORK NY 10012  
212 431-2575

Sales Order	
3011350410	
Estimated Date	Document Date
As Soon As Possible	02/25/23

Sold To		Ship To		
Danielle Frank		Danielle Frank		
Home: Cell:				
	Terms	Sales Associate	Customer #	Store
	SEE BELOW	AGNY	3011350409	301
Printed: 02/25/23 11:40AM				
D - Delivery	8/10 PRODUCTION 2-3 WEEK DELIVERY TIME			

<https://r.mgbw.com/CustomerAccount/OrderPayment/MzAxMTM1MDQxMA==>

Club Pricing is contingent upon paid Comfort Club Membership

Amount Due:

\$0.00

\_\_\_\_\_

I agree to pay the above total amount according to the card issuer agreement. I acknowledge that all information written on the order is accurate. I agree to the policies set forth on the terms of sale agreement and have received a copy for my reference along with this receipt.

# Mitchell Gold +Bob Williams

## TERMS OF SALE

### PURCHASES

- Purchase/order placement represents acceptance of all terms and conditions set forth herein.
- If Mitchell Gold + Bob Williams, in its sole discretion, accepts partial payment in advance for an order, any balance will be automatically charged (to the credit card provided at the time of original purchase) when the merchandise is ready to be shipped from our North Carolina facilities to your local market.
- Failure to pay the full purchase amount when due shall be deemed a cancellation of the order. The initial payment shall be forfeit and you will remain responsible and liable for the remaining amounts, subject to the cancellation provisions below with respect to the particular type of item.
- Mitchell Gold + Bob Williams reserves the right to ship goods to Customer as they become available. Customer agrees to accept shipment of these goods as they are available to deliver.
- Purchase/order placement represents acceptance of all terms and conditions set forth herein.

### SPECIAL ORDERS

- Custom, made to order furniture orders can be cancelled or modified one time within 48 hours from order placement. After 48 hours from order placement, there is no option to cancel or modify special orders, and special orders cannot be returned.

### SPECIAL COLLECTIONS: KRAVET FABRICS

- Custom furniture with any fabrics from the Kravet collection cannot be cancelled, modified, returned, or placed on hold once the order is placed.

### PRICE ADJUSTMENTS / RETURNS / CANCELLATIONS

- Mitchell Gold + Bob Williams will honor price adjustments to special orders and stock items for up to 21 days after date of purchase.
- Custom upholstery orders cannot be returned or cancelled. You may cancel an order of a stocked item prior to shipment; after the merchandise ships, however, the order cannot be cancelled.
- Stocked merchandise (other than accessories, see below) can be cancelled or returned for a restocking fee of 25%, loss of delivery fee, and pick up fee, if applicable, and the return shipping will be the responsibility of the purchaser. Please check with us prior to placing your order to learn if a restocking fee will apply.
- All returns must be received in original condition and made within 21 days from delivery.
- Upon receipt of the return and item inspection, refund determination will be based on the item purchase price only. Any taxes charged will be refunded in accordance with state laws. Shipping charges are nonrefundable.
- Cancellations or returns made within 48 hours from order placement will be credited in the original form of payment, less applicable restocking, delivery, and pick up fees
- "Final Sale" and items ordered from our "Online Clearance" store are final sales and cannot be returned.

### DELIVERY / PICK UP

- Measurements for MG+BW items purchased have been provided to Customer. Customer is solely responsible for verifying that all items are deliverable into Customer's residence prior to purchase. No exchanges or returns will be allowed, outside of existing return policy, due to items not fitting into customer's space.
- Customer agrees to accept delivery or arrange for pick up within 30 days of the order being available. After 30 days of the order being available for delivery or pick up, the Customer understands and agrees to a 5% storage fee, per month, for the cost of any and all goods for up to 3 months. The Customer must arrange pick up or delivery no later than 3 months from date of availability. After 3 months, Customer's order will be deemed cancelled and abandoned, and Customer will remain responsible for any applicable cancellation and storage fees. If order is deemed cancelled and abandoned, Mitchell Gold + Bob Williams will refund the amounts paid by Customer, less applicable restocking, cancellation and storage fees, to the original form of payment for any items that qualify for return under our terms of sale.
- Merchandise will ship via Fed-Ex, UPS, or a freight carrier, at the discretion of Mitchell Gold + Bob Williams. Mitchell Gold + Bob Williams currently ships only within the contiguous United States (apologies to our friends in Alaska, Hawaii and beyond). Please be aware that freight delivery is typically four to eight weeks from date of shipment. UPS and Fed-Ex orders are shipped via ground delivery service.
- Delivery charges are nonrefundable for unsuccessful attempted deliveries (i.e., Customer is not at delivery address during agreed date/time, merchandise which does not fit into building/residence), or delivery is cancelled less than 24 hours from scheduled

delivery time. An additional delivery fee will be required.

- Mitchell Gold + Bob Williams is not responsible for delays in deliveries due to out-of-stock raw materials, materials delayed from vendors, force majeure, or any other cause beyond the control of Mitchell Gold + Bob Williams.

#### ACCESSORIES

- Accessory purchases can be returned/exchanged for a full refund within 21 days from date of delivery.
- The return shipping, if applicable, will be the responsibility of the purchaser.

#### LINENS

- Linens unused and in original packaging can be returned for a full refund within 21 days from date of delivery. Used or opened linens are not eligible for return or refund.
- The return shipping, if any, will be the responsibility of the purchaser.
- Custom or monogrammed orders are not returnable

#### DRAPERY

- Custom Drapery orders cannot be returned or cancelled.
- Drapery Hardware is treated as stocked merchandise and can be canceled or returned for a restocking fee of 25%, plus loss of delivery and pick up fee.
- All returns must be received in original condition and made within 21 days from delivery.

#### DREAM MATTRESS COLLECTION / 120 DAY TRIAL

- Complimentary 120-day trial from date of delivery on any mattress purchase. There are two refund options: exchange for full store credit (less delivery) or return for 25% restocking fee (less delivery).
- The return shipping will be the responsibility of the purchaser.

#### DEFECTIVE & DAMAGED MERCHANDISE

- In the unlikely event of receiving defective or damaged merchandise, please contact us immediately upon receipt by phone at 828.944.8413 or by email at [wecare@mgbwhome.com](mailto:wecare@mgbwhome.com). Failure to provide immediate notification may jeopardize your ability to be compensated for the damage.
- Any manufacturing defect will be handled pursuant to the Mitchell Gold + Bob Williams Limited Warranty (see "MANUFACTURER'S WARRANTY" below)

#### CHARGES / REFUNDS

- Customer authorizes, understands and agrees that all charges, balances, and fees as outlined in the Terms of Sale can be charged to Customer's credit card provided at time of sale.
- Customers will be responsible for all applicable taxes regardless of the amount quoted at the time the order is placed.
- All refunds will be issued in the original form of payment. Check or cash refunds will be issued in the form of a check and will be mailed to the Customer within 10 days of cancelled goods returning to the possession of Mitchell Gold + Bob Williams.

#### MANUFACTURER'S WARRANTY

- Mitchell Gold + Bob Williams will honor the warranty provided at [www.mgbwhome.com/our-warranty.html](http://www.mgbwhome.com/our-warranty.html).

#### MODIFICATION OF TERMS AND PRODUCT AVAILABILITY, PRICING AND DELIVERY

- We reserve the right to update or modify these terms and our policies at any time, so please review these terms and all related policies prior to making any purchase from us.
- Availability, price and delivery are subject to change. We make every effort to provide accurate product information, however errors may occur. Therefore, product availability, descriptions, specifications and pricing are subject to change, and we reserve the right to restrict orders of any items.

#### STATUS / DELIVERY UPDATES

- For all order status updates, please contact us by email at [wecare@mgbwhome.com](mailto:wecare@mgbwhome.com). For delivery updates, please contact Delivery Support at [deliversupport@mgbwhome.com](mailto:deliversupport@mgbwhome.com)

#### MG+BW COMFORT CLUB™

- If Customer joins the MG+BW Comfort Club, Customer agrees to the MG+BW Comfort Club Terms & Conditions, available in-store and at <https://www.mgbwhome.com/comfort-club-terms-and-conditions.html>.

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

Exhibit B

Correspondence

10/4/23, 7:09 PM

Gmail - 3011350410



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**3011350410**

6 messages

**Josaline Smith GR (MG+BW Customer Care)** <support@mgbw.zendesk.com>

Mon, May 1, 2023 at 5:12 PM

Reply-To: MG+BW Customer Care <support@mgbw.zendesk.com>

To: Danielle R Frank

Hello,

Thank you for contacting Mitchell Gold + Bob Williams. We apologize for the issues you are experiencing with your GISELLE SOFA. In order to best resolve your issue, please reply to this email with pictures and/or videos that showcase the issue you are experiencing. Once we receive your email our dedicated staff will review the information and respond with the next best steps for resolution.

Once again, thank you for contacting Mitchell Gold + Bob Williams.

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Best regards,

Josaline Smith  
MG+ BW Customer Care

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**Danielle Frank**

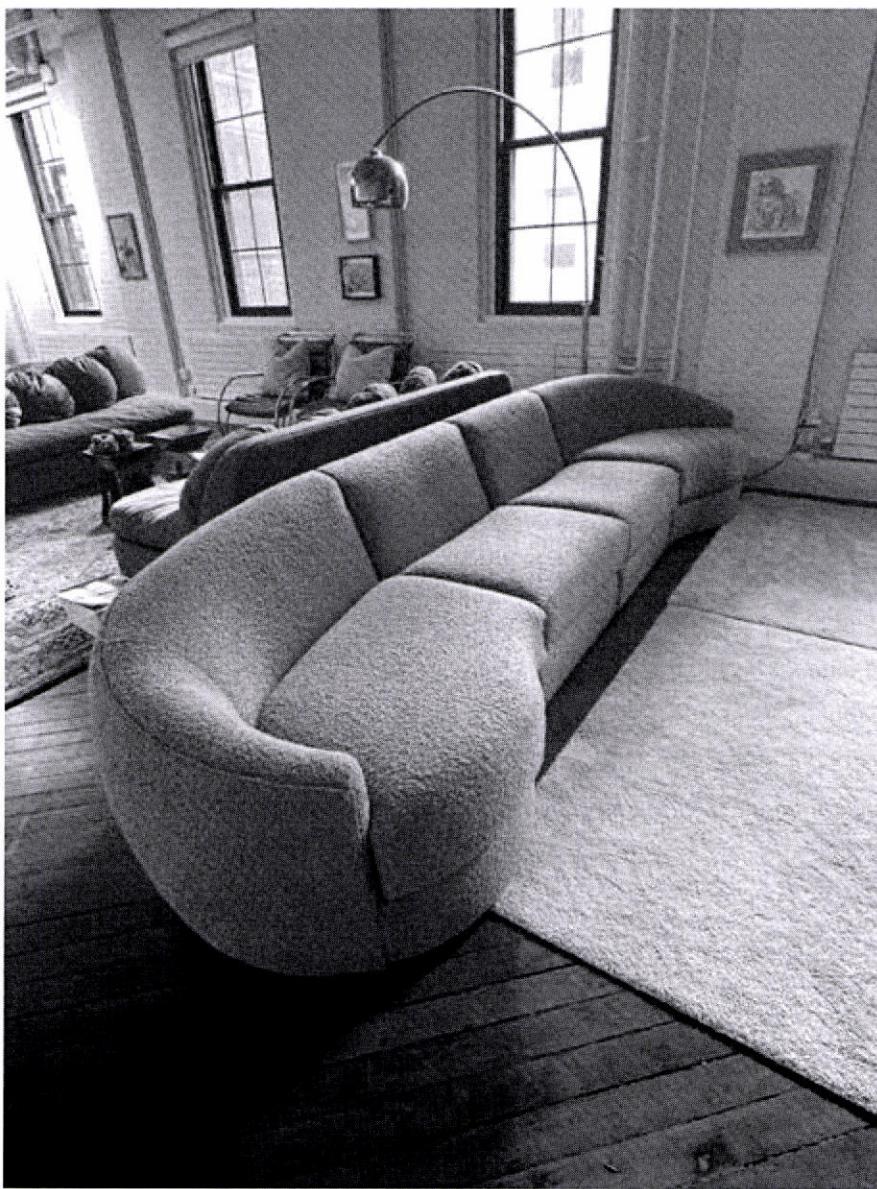
Mon, May 1, 2023 at 5:14 PM

To: MG+BW Customer Care <support@mgbw.zendesk.com>

Please see attached for a photo

10/4/23, 7:09 PM

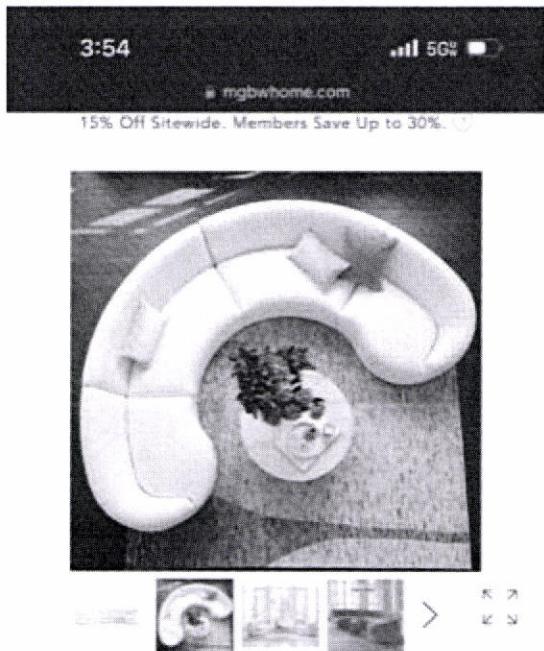
Gmail - 3011350410



This is what I saw online and in the store:

10/4/23, 7:09 PM

Gmail - 3011350410



### Bestselling Styles

*Ships in 10-12 Weeks*

Fabric Boucle - Snow



Also in Leather

See Selection Details

Start Customizing



Danielle R. Frank

On May 1, 2023, at 5:12 PM, Josaline Smith GR (MG+BW Customer Care) <support@mgbw zendesk.com> wrote:

[Quoted text hidden]

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**Josaline Smith GR (MG+BW Customer Care)** <support@mgbw zendesk.com>  
Reply-To: MG+BW Customer Care <support@mgbw zendesk.com>  
To: Danielle R Frank

Mon, May 1, 2023 at 5:20 PM

Hello,

10/4/23, 7:09 PM

Gmail - 3011350410

I hope this message finds you well. Thank you for contacting Mitchell Gold + Bob Williams. I apologize for the issues you are experiencing with your GISELLE 4 PIECE SECTIONAL To process your request, I am reassigning your case to our Claims Department with the below information. Once they receive your case and review all information, one of our Claims representatives will respond to you on this message.

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Best regards,

Josaline Smith  
MG+ BW Customer Care

[Quoted text hidden]

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**Danielle Frank**  
To: wecare@mgbwhome.com

Thu, May 4, 2023 at 4:46 PM

Hi - I want to confirm that someone is reviewing the below. Thank you!

Danielle R. Frank

Begin forwarded message:

**From:** "Josaline Smith GR (MG+BW Customer Care)" <support@mgbw.zendesk.com>  
**Date:** May 1, 2023 at 5:20:52 PM EDT  
**To:** Danielle R Frank  
**Subject: Re: 3011350410**  
**Reply-To:** MG+BW Customer Care <support@mgbw.zendesk.com>

Hello,

I hope this message finds you well. Thank you for contacting Mitchell Gold + Bob Williams. I apologize for the issues you are experiencing with your GISELLE 4 PIECE SECTIONAL To process your request, I am reassigning your case to our Claims Department with the below information. Once they receive your case and review all information, one of our Claims representatives will respond to you on this message.

--

Best regards,

Josaline Smith  
MG+ BW Customer Care

On Mon, May 1 at 17:14, Danielle R Frank wrote:

Please see attached for a photo

10/4/23, 7:09 PM

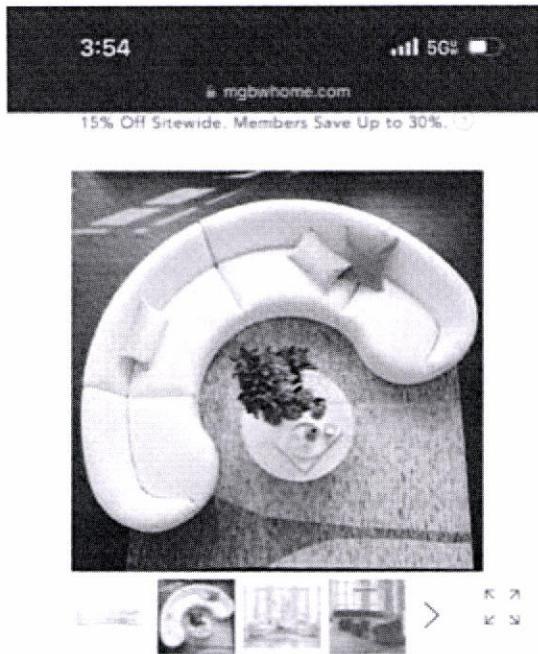
Gmail - 3011350410



This is what I saw online and in the store:

10/4/23, 7:09 PM

Gmail - 3011350410



### Bestselling Styles

*Ships in 10-12 Weeks*

*Fabric Bounce - Snow*



Also in Leather

See Selection Details

Start Customizing



[Quoted text hidden]

**Josaline Smith GR (MG+BW Customer Care) <support@mgbw.zendesk.com>**  
Reply-To: MG+BW Customer Care <support@mgbw.zendesk.com>  
To: Danielle R Frank

Thu, May 4, 2023 at 5:15 PM

Hello and Good Afternoon,

I hope you are doing well. This is Josaline with MG+BW Customer Care. On behalf of our team, I would like to again apologize for any frustration or inconvenience you may have experienced with your order. I have a quick update for you. I have received the approval needed to process the replacement of your GISELLE SOFA. I will be reaching back out with your ordering details shortly. Thank you for your continued patience and loyalty.

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Best regards,

Josaline Smith  
MG+ BW Customer Care

10/4/23, 7:09 PM

Gmail - 3011350410

[Quoted text hidden]

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**Danielle Frank**

To: MG+BW Customer Care <support@mgbw zendesk.com>

Thu, May 4, 2023 at 5:19 PM

Amazing. Thanks so much!

Danielle R. Frank

On May 4, 2023, at 5:15 PM, Josaline Smith GR (MG+BW Customer Care) <support@mgbw zendesk.com> wrote:

[Quoted text hidden]

On Thu, May 4 at 16:47, Danielle R Frank wrote:

[Quoted text hidden]

[Quoted text hidden]

On Mon, May 1 at 17:14, Danielle R Frank wrote:

[Quoted text hidden]

<s3-0934277e-72b9-4de6-a404-5be60a5a23f1-s3-d0b51401-a343-40e7-b520-87acdf23dec6-IMG\_4583.jpeg>

This is what I saw online and in the store:

<s3-08bd4cc2-66e0-44eb-bcff-30243410177b-s3-88ab2f67-c2ac-476d-9ee6-def738a441d4-Giselle 4-Piece Sectional Mitchell Gold + Bob Williams.png>

[Quoted text hidden]

Exhibit C

Exchange Order Invoice

Mitchell Gold  
+Bob WilliamsARI GERAKAS  
designer  
ari.gerakas@mgbwhome.com210 lafayette street  
new york, ny 10012T 212 431 2575  
F 212 431 2574  
W mgbwhome.comold  
williamMG+BW SOHO NY  
210 LAFAYETTE STREET  
NEW YORK, NY 10012  
212 431-2575

T APT 15

03

Estimated Date	Document Date
As Soon As Possible	05/07/23
Original Invoice:	3011350410

Ship To

Danielle Frank  
31 WASHINGTON ST APT 15  
Apt 15  
NEW YORK, NY 10003

	Terms	Sales Associate	Customer #	Store
	NO TERMS	AGNY	3011350409	301
Printed: 05/07/23 02:17PM				
D - Delivery	Exchange was processed at same price			

Ln#	Model/Brand/Description	Order	Price	Amount
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## \*\*\*\*\* ITEMS TO DELIVER \*\*\*\*\*

1	D Model: 2214-082T Brand: MTO GISELLE WEDGE Base Cover: 104820 - 13 - BERBER-DUNE - SIGNATURE POLY	2	\$2,119.60	\$4,239.20
2	D Model: 61-PRFU-0094-PREML1 Brand: 1000 WP PREMIUM FURNITURE W/PWR 5YR	2	\$219.75	\$439.50

## \*\*\*\*\* ITEMS TO PICKUP \*\*\*\*\*

3	D Model: 2214-095T Brand: MTO GISELLE ARMLESS CHAIR Base Cover: 104820 - 13 - BERBER-DUNE - SIGNATURE POLY	2	\$2,119.60	\$4,239.20
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Continued

**Mitchell Gold  
+Bob William**

MG+BW SOHO NY  
210 LAFAYETTE STREET  
NEW YORK, NY 10012  
212 431-2575

Exchange Order	
	3011393633
Estimated Date	Document Date
As Soon As Possible	05/07/23
Original Invoice:	3011350410

Sold To
Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003

Ship To
Danielle Frank 31 WASHINGTON ST APT 15 Apt 15 NEW YORK, NY 10003

	Terms	Sales Associate	Customer #	Store
	NO TERMS	AGNY	3011350409	301
	Printed: 05/07/23 02:17PM			
D - Delivery	Exchange was processed at same price			

Ln#	Model/Brand/Description	Order	Price	Amount
4	D Model: 61-PRFU-0094-PREML1 Brand: 1000 WP PREMIUM FURNITURE W/PWR 5YR	2	\$219.75	\$-439.50

Total Exchange Order: \$0.00

Credit Due:	\$0.00
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